Departmental Expenditure Estimates Supplement Guidelines

1990 - 1991

Manitoba
Finance
Financial and
Management Systems
Comptroller's Division

90-05068/

ESTIMATES SUPPLEMENT GUIDELINES 1990-1991

Financial and Management Systems Branch
Comptroller's Division
Department of Finance

GUIDELINES FOR PREPARATION OF AN ESTIMATES SUPPLEMENT

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POLICY

At its February 5, 1985 meeting, Treasury Board approved a Government-wide policy that Estimates Supplements be mandatory for all Departments [Ref: Minute T.B. 5/85-7(b)]. Included in the decision was a request that Finance:

- o develop guidelines on format and content
- o coordinate departmental participation using a phased-in approach

The Estimates Supplement requirements resulted from an initiative undertaken by the Minister of Finance in the 1981-82 fiscal year. Supplementary operational information relevant to common questions raised in Committee of Supply was provided to Members of the House in order to facilitate legislative review of the printed Main Estimates.

Fiscal year 1982-83 saw the Civil Service Commission and the Department of Consumer & Corporate Affairs prepare similar supplementary information for legislative review. Municipal Affairs and Co-operative Development followed in 1983-84. By 1987-88 all Departments of Government had prepared Estimates Supplements. Experience to date indicates that this initiative has succeeded in providing useful information on departmental operations to the Legislature and outside interest groups.

In order to ensure consistency of approach the Financial and Management Systems Branch will continue to be the overall coordinator for this initiative. The following guidelines are to be used in preparing this year's Estimates Supplement.

OBJECTIVES OF GUIDELINES

- To ensure reasonable consistency among departments in complying with the policy.

- To ensure departmental awareness of all matters relevant to the production of an Estimates Supplement.

The presentation of information in these guidelines starts with an outline of roles and responsibilities, and provides the policy on the production of Estimates Supplements to facilitate cost and time savings. It concludes with direction on content which is intended to facilitate understanding of departmental operations.

It will be noted that the Estimates Supplement document has basic format requirements and a modular structure with increasing levels of detail and extensive cross-referencing. While it does not answer all questions related to departmental spending plans, it does attempt to provide information relevant to the basic understanding of departmental operations.

ROLES AND RESPONSIBILITIES

Central Role

The **Financial and Management Systems Branch** of the Department of Finance shall perform the central function as requested by Treasury Board. Specifically, for the purposes of these guidelines the branch shall:

- o provide advice and information in response to questions which departments may ask,
- o provide feedback on a department's draft Estimates Supplement document,
- o **validate** finalized Estimates Supplement documents prior to the printing of copies, and
- o review such information as may enable the Branch to develop more effective guidelines.

Inquiries concerning the preparation of Estimates Supplements should be directed to:

The Financial and Management Systems Branch
822 - 405 Broadway
945-4032

Departmental Role

Each department shall:

- o communicate these guidelines to the person who has been assigned responsibility for the preparation of their Estimates Supplement,
- o ensure that the content of their Estimates Supplement is consistent with these guidelines, and
- o ensure that timing, printing/preparation, copy and tabling requirements are met.

NEW FOR 1990 - 1991

1. A phased-in approach to reviewing the Estimates Supplements will be used again this year. Departments are required to submit the narrative portions of their Supplement to the Financial and Management Systems Branch no later than March 12, 1990 with the financial data to follow once approved by Treasury Board Secretariat.

2. Covers are to be blue in color.

3. Departmental organization charts should include an effective date, and all vacant positions are to be so identified (if applicable).

4. An emphasis will be placed on the quality (i.e., readability, clarity) of graphics used in the Supplement. Please see instructions for graphics on page 14.

5. A departmental Checklist has been included in this year's Supplement Guidelines to enable departments to review their document and ensure all requirements have been met. Please see page 56.

6. The title on the front cover of the Supplement has been changed and should now read:

   "Supplementary Information for Legislative Review 1990-1991
   Departmental Expenditure Estimates"

7. There are new levels set for Variance Explanations, which will require a change to the Glossary. Please see page 27.

GENERAL INFORMATION

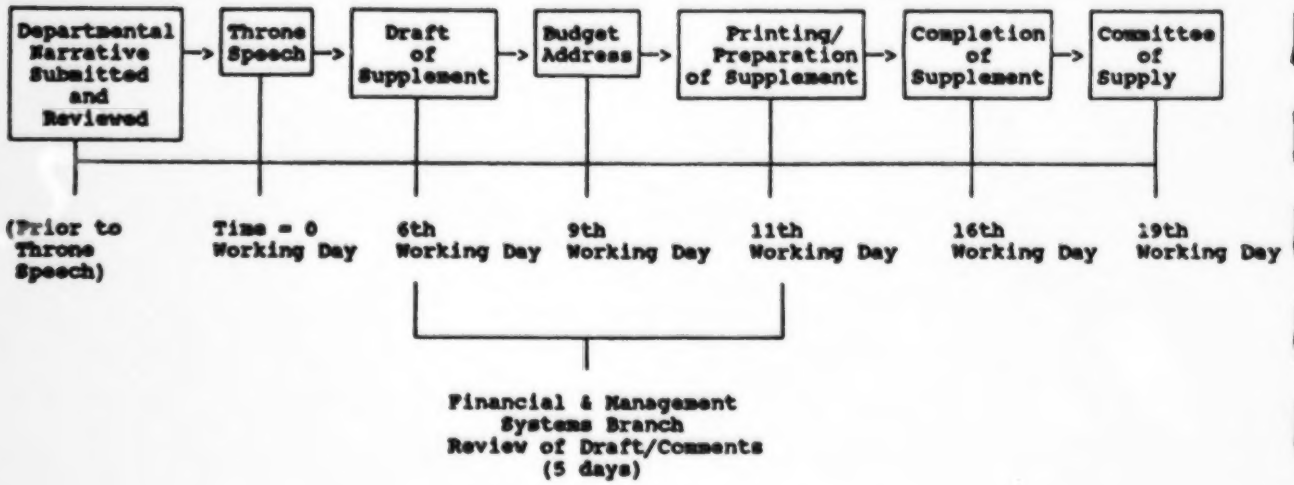
This section provides information on matters relevant to the success of the Estimates Supplement in improving understanding of departmental operations.

A. Time Considerations and Requirements

Departments must complete their documents by the end of the third week following the Speech from the Throne. This is when the Committee of Supply begins its review of Departmental Estimates. Every attempt has to be made to meet this date as the order for review of Departmental Estimates will still be subject to negotiation between the Government and the Opposition. This date then becomes the point in time from which departments must determine a target date for completing a draft Estimates Supplement, and for printing/preparation of same.

Experience to date indicates that printing/preparation will take approximately 1 week. To allow sufficient time to finalize your document, it is suggested that a period of 1 week prior to printing/preparation be set as the target date for a draft Estimates Supplement.

SUGGESTED TIMELINE



B. *Printing/Preparation of Document*

1. For information departments may contact:

   Ms. Pat Stadelmeier
   Forms Management Consultant
   Communication Advisory Services
   Culture, Heritage & Recreation
   945-0236

   Departments must allow three days for the art work, printing, and binding of the Estimates Supplement by Queen's Printer.

2. Requests are to be made on form PSF-29.

3. The **policy** concerning the Printing/Preparation of the Estimates Supplement is:

   a) Departments will use Queen's Printer Reproduction Centre as the means for production of copies.
   b) A format based on an 8 1/2" x 11" page will be used.
   c) Each copy will have blue covers with the front cover carrying the art work as per the illustration in Appendix B.
   d) Each copy will be cerlox bound.
   e) All pages will be sequentially numbered.
   f) Double sided printing is required. This may require Departments to insert blank pages where appropriate to ensure that the document is formatted with narrative information on one page and the accompanying financial data on the facing page.

C. *Number of Copies Required*

1. At a minimum, 100 copies are to be prepared for distribution outside the department as follows

o To the Legislative Assembly	90
o To the Financial and Management Systems Branch of the Department of Finance	3
o To Treasury Board Secretariat	3
o To the Provincial Auditor's Office	3
o To the Legislative Library	1
	100

Departments should also determine their own internal needs and build these into their total print requirements.

D. Tabling of Document

1. The Estimates Supplement is to be tabled in the Legislature prior to the department's estimates being debated. **One to two weeks** before the review of the department's estimates is a reasonable period.

E. Distribution of Document

One hundred (100) copies are required. Of these, ninety (90) copies should be forwarded to the Minister's Office. These ninety copies should then be forwarded to the Office of the Clerk of the Legislative Assembly, Room 251 Legislative Building, no later than 12 noon of the day on which the Estimates Supplement is to be tabled.

Procedures regarding the tabling of the Estimates Supplement are provided in the Rules, Orders and Forms of Proceeding of the Legislative Assembly of Manitoba under Ministerial Statements and Tabling of Reports during the routine Proceedings which occur at the beginning of each legislative day.

The remaining ten (10) copies are to be distributed **by each department** as follows:

- Three (3) copies to:
  Financial and Management Systems Branch
  822-405 Broadway

- Three (3) copies to:
  Treasury Board Secretariat
  300-333 Broadway

- Three (3) copies to:
  Provincial Auditor's Office
  905-386 Broadway

- One (1) copy to:
  Legislative Library
  200 Vaughan Street

F. Coordination With Minister's Session Book

1. The Department must take steps to ensure that material disclosed in the Estimates Supplement reconciles with material contained in the Minister's Session Book.

G. Expression of Financial and Human Resources

1. Amounts are expressed to the nearest hundred dollars and the use of commas rather than periods is required. For example, thirty-seven thousand one hundred dollars is shown as $37,100 not $37.1.

2. All staff year disclosures must be to two decimal places. The decimals represent weeks of a year. For example, 65 weeks of employment is shown as 1.13 S.Y.

INFORMATION TO BE PROVIDED BY DEPARTMENTS

In order to obtain the maximum degree of consistency and comparability, departments must include the following information and organize it as indicated below.

A. Preface

1. This section is intended to provide two major pieces of information:

   - o that the document is produced by the department as a supplement to the printed Main Estimates, and
   - o that the contents are organized into three parts (an Overview, a Financial Analysis on the basis of existing main appropriations, and Historical Budget Comparisons).

   However, departments may use this section to impart other information such as that contained in the opening remarks made by a Minister prior to debate on his/her Expenditure Estimates.

2. The preface must be signed by the Minister responsible.

B. Index

1. All material must be identified by section and page number. All main appropriations should be identified under "Detailed Financial Information" as per example on page 22.

C. Glossary

A standard glossary of terms is to follow the index. Please note that amendments to the glossary have been made and they are included with the example found on page 27.

D. Departmental Overview

1. There must be a **General Information** subsection which includes the Role and Mission Statement of the Department, a current organization chart similar to that displayed in "I" Volume of the General Manual of Administration, and a listing of the statutes for which the Department is responsible. In order to ensure a complete listing of Acts, departments should refer to the current Order-In-Council which delegates responsibility for these statutes. Please see example on page 29.

2. With respect to the organization chart, the names of the managers one level below the Deputy Minister are to be provided, the chart should show an effective date, and vacant positions should be so identified.

3. An **Expenditure Summary by Appropriation** comparing year ending March 31, 1991 data with 1989-90 adjusted vote data is required, together with a reconciliation of the previous year's main estimates to the adjusted vote figure.

4. An **Expenditure Summary By Salary, Operating and Grants** comparing year ending March 31, 1991 data with 1989-90 adjusted vote data is required.

5. A **Staff Year Summary By Appropriation** comparing year ending March 31, 1991 data with 1989-90 adjusted vote data is required. Please note it is the responsibility of individual departments to reconcile their staff year complement with Treasury Board Secretariat.

6. A **Staff Year Summary By Staff Category** is required. The staff categories used - Managerial, Professional/Technical, and Administrative Support are defined below.

Managerial

A managerial position has been **delegated the authority** and has the **responsibility** to plan, administer, and control the resources and activities of a defined organizational unit in the Manitoba Government. They are **fully accountable** for:

1. the use of resources to achieve objectives, including the development of a budget and the initiation and authorization of expenditures; and

2. the organization's results and impacts.

Included in this category are:

Executive Management	Deputy Minister or equivalent
Senior Management	Division heads including ADM's, Executive Directors or those management positions reporting directly to the Deputy Minister
Middle Management	Branch Directors or equivalent

In addition, there are first line managers who will normally only be found in large and complex organizations.

Professional/Technical

Positions which have duties that relate to specific areas of program operations requiring some functional specialization.

Included in this category are the sub-component agreements of:

Education
Health
Legal, Inspection and Regulatory
Physical Sciences
Social Sciences

Trades, Operations and Services
Professional Officer Series
Personnel Officer Series
Administration (with the exception of the Administrative Officer Series)

NOTE: Those employees who are managers and are also classified in one of the above sub-component agreements or exclusion shall be categorized only once, as managerial.

Administrative Support

Positions which have duties related to the provision of support and assistance to program operations.

Included in this category are the sub-component agreements of:

Clerical
Administrative Officer Series

7. The use of pie charts to display percentage distribution of expenditure, salaries, and staff years by appropriation is suggested.

If appropriate equipment is not readily available to the department to facilitate the preparation of pie charts, bar graphs and linear graphs, the department may contact the Information Systems Support Branch of the Department of Finance at 945-5852 to arrange for the use of such equipment.

E. Detailed Financial Information

1. Information is to be provided at 2 levels; the Appropriation and Sub-appropriation levels.

Appropriation Level

- o A Resolution Number

  Note that Resolution Numbers applicable to the department's main appropriations will be forwarded to the department by the Financial and Management Systems Branch as soon as they are available.

Sub-Appropriation Level

- o Again this year, the focus of the Financial and Management Systems Branch will be to work with Departments to improve the quality of program information for the purpose of consistency and comparability across government.

- o Narrative information should be kept to a maximum of one page wherever possible.

- The format for disclosing program and financial information is that they be opposite one another as per the example on pages 43 and 44.

- Reference numbers should start at "1" for each sub-appropriation. Please see example on page 42.

Program Information

- Sub-appropriation number, reference number, and title.

- Objective

  This is the "what and why" of the sub-appropriation. It refers to the nature and scope of the work to be performed. It describes the ongoing reason for the sub-appropriation's existence. An example for a tourism development initiative might be:

  > To stimulate and facilitate the orderly development, expansion and modernization of viable tourism attractions and service facilities.

- Activity identification

  Activities are the "how-to" of attaining the organization's objectives. An example for a tourism development initiative might be:

  > Provides specialized consulting services to tourism industry developers including economic feasibility assessments, project planning, market assessment, and assembly, project financing and advice on legal and regulatory matters.

- Expected Results

  Expected results are specific statements of desired outputs. Results statements should be quantifiable, measurable, and specific. Where this is not possible, proxies or qualitative results statements should be used. An example for a tourism development initiative might be:

  > The continuation of assistance to 50 development projects which will result in 900 person years of employment.
  >
  > The generation of an additional $75 million in tourist revenue.

Financial Information (For each reference number disclose amounts to be voted compared to adjusted vote.)

- Personnel data, i.e., staff years, salary dollars, other (honoraria, board and commission member expenditures), and turnover figures where applicable.

- Other expenditures, on a summary level object code basis.

  With respect to Summary Level Object Codes, it is not necessary to disclose those codes which will not have funds allocated to them.

  Where an expenditure component of a summary level object code accounts for a significant portion of planned spending, departments may disclose the expenditure information at the component level, within the summary level object code. A suggested guideline is 50%.

- Explanation(s) for any increases or decreases in staff year requirements.

- Explanations for significant Other Expenditure increases or decreases from adjusted vote. Due to the diversity of budget levels throughout Government, discretion will be required by departments in determining the need for specific variance explanations. Departments should consult with their respective Treasury Board analyst. Notwithstanding this flexibility, variance explanations should be considered mandatory in accordance with the following criteria:

Base Levels	Level of Significance
$1,000,000 to $5,000,000	15%
$5,000,100 and over	10% or $2,000,000

  Please note that when referencing variance explanation information, the variance should be referenced at the "Total" line. Please see example on page 44.

Regional Program Delivery

Where a program is delivered on a regional basis and these regions have the same objectives, activities and results, the following disclosure should be adopted. Reference should be made to the narrative information on subsequent pages disclosing financial data. There is no need to be repetitious. For example, program A is delivered through five regions with narrative disclosure occurring on page 33 and financial disclosure on pages 34 - 38 respectively. The reference "For accompanying narrative, see page 33 " would appear prominently on pages 35 - 38.

Treatment of Enabling Vote Monies

Financial information should be grossed up with an offsetting recovery from Canada-Manitoba Enabling vote being disclosed. In the following example "other expenditures" have been increased by the value of the Canada-Manitoba Enabling vote. Please note, where salaries are affected they would be treated in the same manner.

		Adjusted Vote 1989-90		Year Ending March 31, 1991
Other Expenditures:				
Transportation		$ 4,200		$ 4,200
Communication		$ 2,600		$ 3,900
Supplies & Services		$29,600		$29,600
Operating Supplies	$12,000		$12,000	
Repairs & Maintenance	$17,600		$17,600	
Other Operating		$ 7,500		$ 7,500
Total Other Expenditures		$43,900		$45,200
Recovery Can./MB Enabling Vote		(5,000)		(5,000)
Total Expenditure		$38,900		$40,200

F. Historical Information

1. A three-year Expenditure and Staffing Summary is required for years 1986-87 to 1988-89. Also to be included is the adjusted vote for 1989-90 and the 1990-91 Main Estimates. Please see example on page 48.

   It should be noted that departments are likely to have situations where transfers of divisions, branches, activities, etc. occurred within the three-year period. The disclosure treatment for the transfer of departmental responsibility is for the department transferring out the operation to provide data in years prior to the year of transfer. For the year of the transfer and subsequent years it is the responsibility of the department receiving the transfer to provide appropriate data.

   Further, footnotes explaining the transfer are to be provided by all departments affected by it.

2. It is suggested that the department use bar charts and linear graphs to display trends in spending and staffing.

   If appropriate equipment is not readily available to the department to facilitate the preparation of pie charts, bar graphs and linear graphs, the department may contact the Information Systems Support Branch of the Department of Finance at 945-5852 to arrange for the use of such equipment.

   Please ensure that all graphics meet a minimum standard of readability and clarity.

APPENDIX A

SAMPLE OF AN ESTIMATES SUPPLEMENT DOCUMENT

NOTE: The examples shown on the following pages are fictitious.

DEPARTMENT OF FINANCE

SUPPLEMENTARY INFORMATION

FOR

LEGISLATIVE REVIEW

1990/91 EXPENDITURE ESTIMATES

PREFACE

This document has been produced by the Department of Finance as a departmental supplement to its Printed Main Estimates. It is intended to provide background information on the department which should complement the information already contained in the Printed Main Estimates. It is hoped this additional information will assist members of the Legislature in their review of the department's estimates.

The contents of this supplement are organized into three parts. The first part provides an overview of the Department of Finance's 1990/91 budget requirements. The second part provides financial analysis including details of staffing requirements and of expenditures. The information in part two is organized on the basis of existing main appropriations so that it will provide an easy cross reference to the Printed Main Estimates. Part three provides a five year historical budget comparison.

This document has been developed to assist members of the Legislature in the review of the Printed Main Estimates. It is hoped that it will provide a meaningful information supplement and that it will evolve and improve based on the needs of the users of the information. I welcome feedback as to the usefulness of this supplementary information.

CLAYTON MANNESS
MINISTER OF FINANCE

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GLOSSARY

Staff Categories

Managerial

Positions which have been delegated the authority and have the responsibility to plan, administer, and control the resources and activities of a defined organizational unit in the Manitoba Government, and are directly and fully accountable for:

o the utilization of resources in achieving planned objectives including the development of a budget and the initiation and authorization of expenditures; and,

o the organization's results and impacts.

Professional/Technical

Employees who have duties that relate to specific areas of program operations requiring some functional specialization.

Included in this category are the sub-component agreements of:

Education
Health
Legal, Inspection and Regulatory
Physical Sciences
Social Sciences
Trades, Operations and Services
Professional Officer Series
Personnel Officer Series
Administration (with the exception of the Administrative Officer Series)

NOTE: Those employees who are managers and are also classified in one of the above sub-component agreements or exclusions shall be categorized only once, as managerial.

Administrative Support

Employees who have duties related to the provision of support and assistance to program operators.

Included in this category are the sub-component agreements of:

Clerical
Administrative Officer Series

Staffing Component

Fractions of staff years represent weeks of employment. For example: 65.20 staff years means 65 full staff years and 20 weeks of employment.

Object Codes

Personnel Services	Regular Earnings Other Earnings (overtime, shift premium), Departmental Ministers and Members of Legislative Assembly, Fringe Benefits, Other (Worker's Compensation Allowance, Supplement), Health and Education Tax Levy, Personnel Services Recoveries.
Grants/Transfer Payments	Discretionary Grant, Nondiscretionary Grant, Transfer Payment.
Transportation	Vehicles, Aircraft, Other (taxi, bus, freight, rail).
Communication	Telephone, Electronic Mail, Postage, Courier, Advertising, Exhibits, Radio Systems.
Supplies and Services	Operating Supplies, Materials, Office Supplies, Repairs and Maintenance, Utilities, Rentals, Professional Services, Other Fees, Supplies and Services Recovery.
Public Debt	Debt Redemption, Interest on Debt, Discount on Debt, Amortization, Bank Charges, Foreign Exchange, Sinking Fund, Other Charges.
Capital	Land, Buildings, Furniture, Vehicles, Equipment, Capital Grants, Other Physical Assets.
Other Operating	Hotels, Meals, Computer Related Charges, Loss, Damage, Insurance and Extra Ordinary Costs, Publications, Employee Education Assistance, Relocation and Transfer Costs, Other (membership fees, hospitality, uniforms, conference/convention registration fees, incidental allowances).

Social Assistance Related Acts	Clothing for Citizens, Fees and Services, Assistance Payments (food, shelter, allowances, utilities), Transportation Health, Special Needs.

Terminology

Adjusted Vote	Is a re-alignment of previous year's vote for any organizational change to provide for more accurate and realistic comparisons from one budget year to the next.
Staff Turnover Allowance	Is an adjustment made to a salaries account to allow for attrition and staff turnover. It is a negative adjustment to enable the organization to more accurately display salary requirements.
Variance Explanations	Explanations for significant Other Expenditure increases or decreases from adjusted vote. Due to the diversity of budget levels throughout Government, discretion will be required by departments in determining the need for specific variance explanations. Departments should consult with their respective Treasury Board analyst. Notwithstanding this flexibility, variance explanations should be considered mandatory in accordance with the following criteria:

Base Levels	Level of Significance
$1,000,000 to $5,000,000	15%
$5,000,100 and over	10% or $2,000,000

DEPARTMENT OF FINANCE

MINISTER

HONOURABLE CLAYTON MANNESS

DEPUTY MINISTER

C. E. CURTIS

HISTORICAL BACKGROUND

The Department of Finance was formed in 1969. Prior to that year two Departments, the Comptroller-General and the Treasury both functioned under the Treasury Act. In 1969, the Comptroller-General became the Provincial Auditor operating under The Provincial Auditor's Act and the Treasury became the Department of Finance operating under The Financial Administration Act.

OVERALL RESPONSIBILITIES

The Minister of Finance, through the Department, manages the Consolidated Revenue Fund and directs the financial affairs of the Province. The overall responsibilities of the Minister and the Department include:

- providing policy direction on matters relating to financial management and administration;
- analyzing and appraising the economic situation and prospects in Manitoba in cooperation with other Ministries as appropriate;
- advising on fiscal and other economic policies and measures;
- managing the requirements of the province within appropriate fiscal policies, by action related to expenditures, lending, taxation, borrowing and cash management;
- advising on policies relating to Federal-Provincial fiscal and economic relations;
- representing the Province in negotiating and participating in meetings related to finance, taxation and economic development;
- maintaining the provincial accounting and financial reporting systems;
- providing direction to Government for the appropriate and effective use of information system technology.

The Department is made up of five operating Divisions and a Treasury Board Secretariat as outlined on the organization chart on page 30. A description of the role and responsibilities of each of these Divisions is included in Part II.

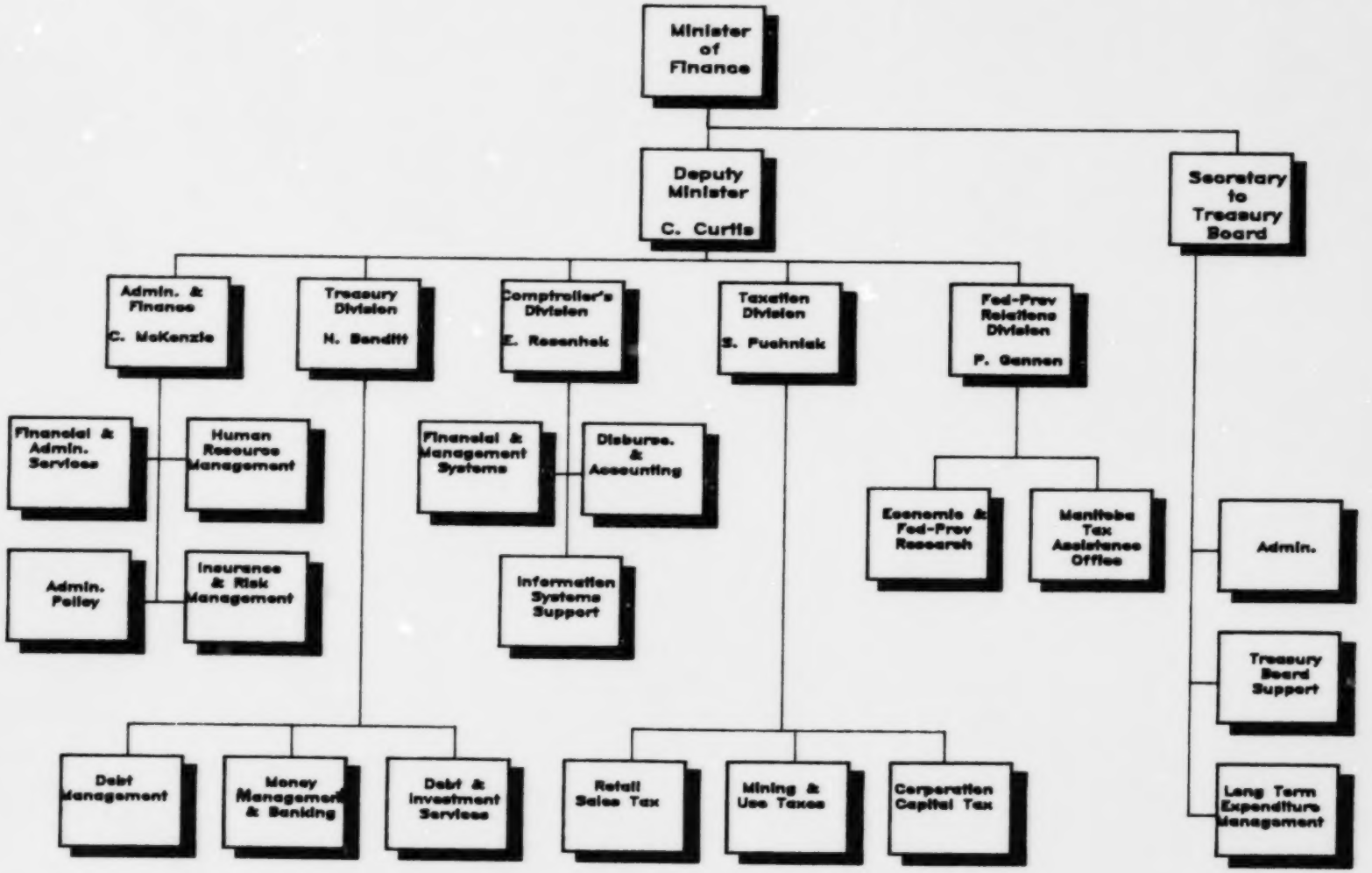
SCHEDULE 1

STATUTORY RESPONSIBILITIES OF THE MINISTER OF FINANCE

Canadian Pension Plan Act
Corporation Capital Tax Act
Energy Rate Stabilization Act
Farmers Emergency Grants Act
Financial Administration Act
Fire Insurance Reserve Fund Act
Gasoline Tax Act
Gift Tax Act
Health & Post Secondary Education Tax Levy Act
Homeowners Tax and Insulation Assistance Act (Parts I and II)
Hospital Capital Financing Authority Act
Hospital Debentures Guarantee Act, 1960
Income Tax Act (Manitoba)
Manitoba Telephone System Debt Adjustments Act, 1955
Mining Tax Act
Mineral Acreage Tax Act
Oil and Natural Gas Tax Act
Mining Royalty and Tax Act (except Sections 20 to 25)
Motive Fuel Tax Act
Pari-Mutuel Tax Act
Public Officers Act
Revenue Act, 1964
Retail Sales Tax Act
School Districts Debenture Interest Guarantee Act
Sewage Disposal and Water Supply Systems Debenture Interest Guarantee Act
Succession Duty Act
Suitor's Moneys Act
Provincial-Municipal Tax Sharing Act
Taxation Agreement Act, 1957
The Special Employment Program Act, 1977
Tobacco Tax Act
Treasury Branches Act
Unsatisfied Judgement Fund Act
(where reference is made to Minister of Finance)

DEPARTMENT OF FINANCE

APRIL 1, 1990



Schedule 2

SCHEDULE 3

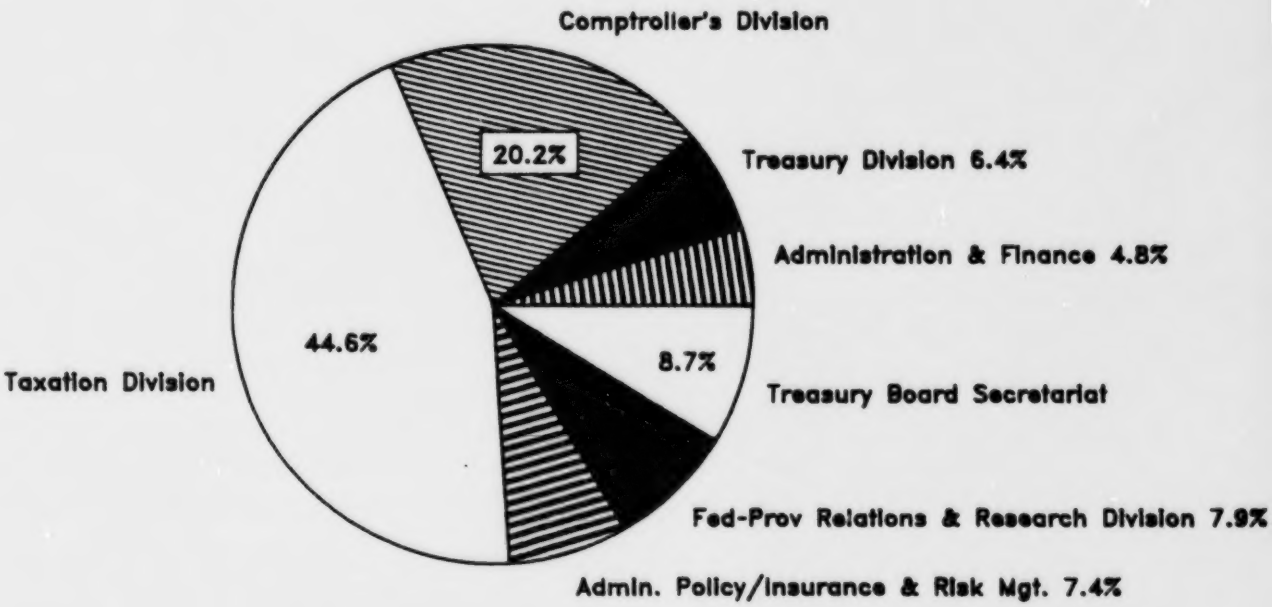
DEPARTMENT OF FINANCE
EXPENDITURE SUMMARY
BY MAIN APPROPRIATION

Adjusted Vote 1989-90		Year Ending March 31, 1991
$ 766,700	1. Administration and Finance Division	$ 864,000
934,400	2. Treasury Division	1,151,400
3,554,400	3. Comptroller's Divison	3,661,200
7,741,300	4. Taxation Division	7,989,300
1,203,300	5. Federal-Provincial Relations and Research Division	1,423,700
927,500	6. Administrative Policy/ Insurance and Risk Management	1,315,200
980,500	7. Treasury Board Secretariat	1,514,800
$ 16,108,100	TOTAL DEPARTMENTAL EXPENDITURES	$ 17,919,600
$204,000,000	8. Tax Credit Payments.....	$217,100,000
322,347,500	9. Public Debt (Statutory).....	438,223,500
36,331,800	10. Hydro Rates Stabilization (Statutory)	23,884,700
$578,787,400	TOTAL FOR DEPARTMENT OF FINANCE...	$697,127,800

Reconciliation Statement

1989-90 Main Estimates	$592,587,400
Transfer of functions to:	
- Education	(8,700,000)
- Northern Affairs	(850,000)
- Rural Development	(50,000)
- Urban Affairs	(4,200,000
1989-90 Adjusted Vote	$578,787,400

PERCENTAGE DISTRIBUTION OF EXPENDITURES BY OPERATING DIVISION 1990-91



SCHEDULE 4

DEPARTMENT OF FINANCE

EXPENDITURE SUMMARY

BY SALARY, OPERATING, AND GRANTS

ELEMENT	ADJUSTED VOTE 1989-90		YEAR ENDING March 31, 1991	
SALARIES (Details on Schedule 5)		$12,264,900		$13,485,100
OPERATING EXPENDITURES	$5,518,300		$5,518,300	
Less: Recoverable from other Appropriations	1,675,100	3,843,200	(1,083,800)	4,434,500
TAX CREDIT PAYMENTS		204,000,000		217,100,000
STATUTORY (Public Debt & Hydro Rate Stabilization)		358,679,300		462,108,200
TOTAL FOR DEPARTMENT FINANCE	$578,787,400		$697,127,800	

DEPARTMENT OF FINANCE
STAFF YEAR SUMMARY
BY APPROPRIATION**

RES. NO.	APPROP. NO. DIVISION/BRANCH	ADJUSTED VOTE 1989-90 SY	ADJUSTED VOTE 1989-90 SALARIES	YEAR ENDING 1990-91 SY	YEAR ENDING 1990-91 SALARIES
68	7-1 Administration and Finance				
7-1(a)	Minister's Salary	1.00	$ 20,600	1.00	$ 20,600
7-1(b)	Executive Support	8.00	277,000	9.00	377,200
7-1(c)	Financial and Administrative	5.00	182,900	5.00	179,400
7-1(d)	Human Resource Management	5.00	137,400	5.00	138,000
	TOTAL	19.00	$ 617,900	20.00	$ 715,200
69	7-2 Treasury Division				
7-2(a)	Administration	2.00	$ 80,500	2.00	$ 83,800
7-2(a)	Debt Management	4.00	148,800	5.00	179,000
7-2(a)	Money Management and Banking	6.00	196,800	6.00	207,900
7-2(a)	Debt and Investment Services	8.00	218,900	8.00	235,800
	TOTAL	20.00	$ 645,000	21.00	$ 706,500
70	7-3 Comptroller's Division				
7-3(a)	Comptroller's Office	2.00	$ 80,400	2.00	$ 83,800
7-3(b)	Financial & Management Systems	18.00	648,400	18.00	698,500
7-3(c)	Disbursements & Accounting	65.00	1,552,900	65.00	1,623,300
7-3(d)	Information Systems Support	19.00	622,900	18.00	619,100
	TOTAL	104.00	$2,904,600	103.00	$3,024,700
71	7-4 Taxation Division				
7-4(a)	Administration	7.00	$ 273,000	7.00	$ 270,900
7-4(b)	Retail Sales Tax	91.00	2,816,400	90.00	2,932,500
7-4(c)	Mining & Use Taxes	71.00	1,597,600	59.00	1,777,600
7-4(d)	Corporation Capital Tax	51.48	1,366,100	50.48	1,413,000
	TOTAL	220.48	$6,053,100	206.48	$6,394,000

Continued ....

RES. NO.	APPROP. NO.	DIVISION/BRANCH	ADJUSTED VOTE 1989-90 SY	ADJUSTED VOTE 1989-90 SALARIES	YEAR ENDING 1990-91 SY	YEAR ENDING 1990-91 SALARIES
72	7-5	Federal-Provincial Relations and Research Division				
	7-5(a)	Economic & Federal-Provincial Research	21.00	$ 744,600	20.00	$ 796,700
	7-5(b)	Manitoba Tax Assistance Office	7.26	182,900	11.26	290,300
		TOTAL	28.26	$ 927,500	31.26	$ 1,087,000
73	7-6	Administrative Policy/ Insurance & Risk Management	7.00	$ 229,100	7.00	$ 239,100
74	7-7	Treasury Board Secretariat				
	7-7(a)	Office of the Secretary	-	-	2.00	83,600
	7-7(b)	Administration	6.00	138,600	10.00	207,300
	7-7(c)	Treasury Board Support	21.00	749,100	22.00	861,700
	7-7(d)	Long-Term Expenditure Management and Program Evaluation	-	-	6.00	166,000
		TOTAL	27.00	887,700	40.00	1,318,600
7		TOTAL FOR DEPARTMENT OF FINANCE	426.22	$12,264,900	429.22	$13,485,100

**NOTE: Fractions of staff years represent weeks of employment.
For example: 429.22 staff years means 429 full staff years and 22 weeks of employment.

SCHEDULE 6

DEPARTMENT OF FINANCE
STAFF YEAR SUMMARY 1990-91
BY STAFF CATEGORY**

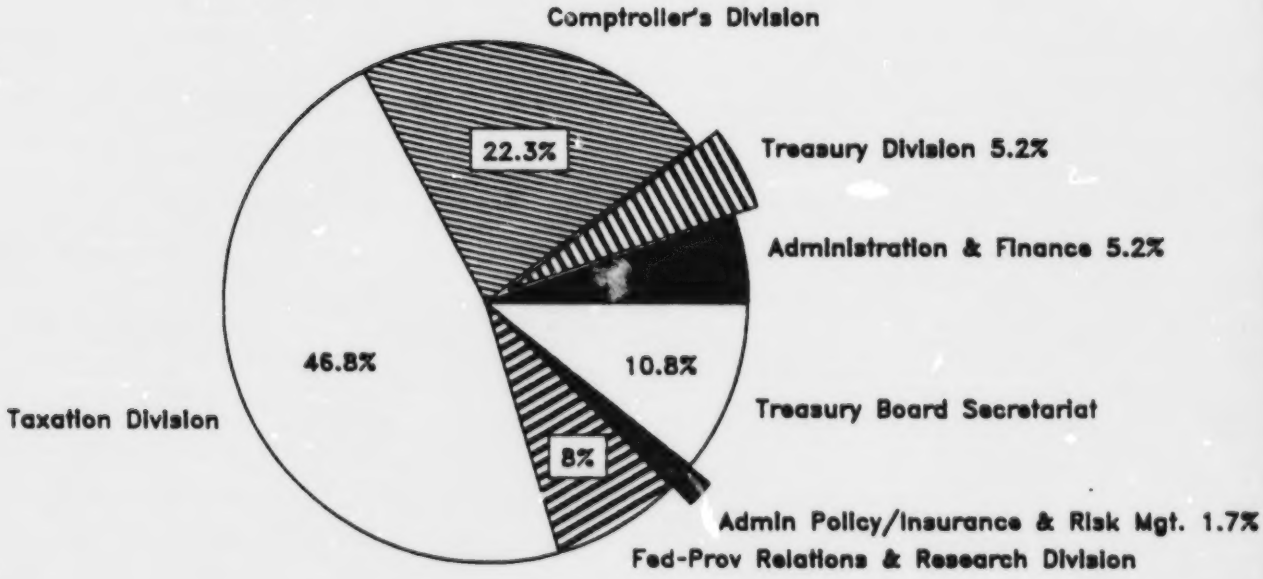
DIVISION	STAFF CATEGORIES							
	MANAGERIAL		PROFESSIONAL/ TECHNICAL		ADMINISTRATIVE SUPPORT		TOTAL	
	SY	$	SY	$	SY	$	SY	$
Administration and Finance	5.00	256,900	6.00	244,100	9.00	274,500	20.00	775,500
Treasury	4.00	234,200	5.00	181,600	12.00	300,700	21.00	716,500
Comptroller's	7.00	390,600	32.00	1,255,600	64.00	1,418,700	103.00	3,064,900
Taxation Division	11.00	637,100	117.00	4,030,100	78.48	1,764,800	206.48	6,432,000
Federal Provincial Relations and Research Division	5.00	266,100	16.00	589,200	10.26	239,800	31.26	1,095,100
Admin. Policy/ Insurance and Risk Management	2.00	93,900	3.00	104,100	2.00	41,100	7.00	239,100
Treasury Board Secretariat	7.00	330,500	23.00	917,900	10.00	225,200	40.00	1,473,600
TOTAL	41.00	2,209,300	202.00	7,322,600	186.22	4,205,200	429.22	13,796,700

NOTE: 1. Reconciliation of Amount of Salaries

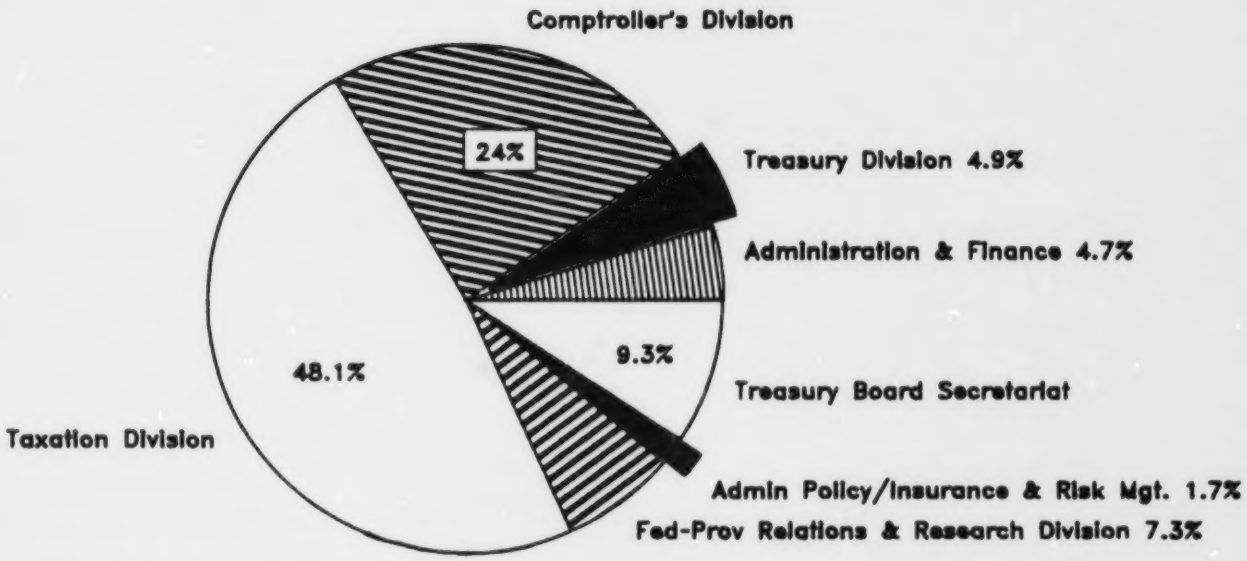
Total Salary Costs per Above	$13,796,700
Severance Pay	18,000
Allowance for Staff Turnover	(329,600)
Net Salary Costs per Schedule 5	$13,485,100

**NOTE: Fractions of staff years represent weeks of employment.
For example: 429.22 staff years means 429 full staff years and 22 weeks of employment

PERCENTAGE DISTRIBUTION OF SALARIES 1990-91



PERCENTAGE DISTRIBUTION OF STAFF YEARS 1990-91



PART 2

DETAILED FINANCIAL INFORMATION

Adjusted Vote 1989-90	Approp. No.	Finance (VII) Details of Appropriation	Year Ending March 31, 1991	Resolution No.
$3,554,400	3.	COMPTROLLER'S DIVISION	$3,661,200	70

- Provides central accounting, payroll and financial reporting services for the province, and central financial control of cost shared agreements.

- Develops government-wide financial systems, policies and procedures.

- Provides policy advice to Treasury Board and Government departments concerning financial and management systems.

- Co-ordinates, develops and maintains departmental data processing systems.

- Provides direction to government for the appropriate and effective use of information systems technology.

			Reference Number
3(a) $ 83,800	Comptroller's Office	$ 87,200	1
(b) 717,900	Financial and Management Systems	768,000	2
(c) 2,028,800	Disbursements and Accounting	2,080,200	3
(d) 723,900	Information Systems Support	725,800	4
$3,554,400		$3,661,200	

REFERENCE NUMBER 2

SUB-APPROPRIATION 07-3B

FINANCIAL AND MANAGEMENT SYSTEMS

OBJECTIVES:

To develop and communicate government-wide financial management policies, systems, processes and procedures so as to ensure that the financial and administrative infrastructure of government operates in an efficient, economical and effective manner, and to provide EDP systems maintenance and development support to the government-wide financial systems.

ACTIVITY IDENTIFICATION:

Develops and communicates government-wide financial management policies and procedures (Financial Administration Manual, Management Practices Guide and Internal Audit Guide).

Develops, plans and coordinates the adoption and implementation of new or revised government-wide financial systems.

Provides advisory and consultative services to departments in the development of financial and management systems.

Provides analytical support for the Minister of Finance in relation to the Provincial Auditor's Report to the Legislature and the Public Accounts Committee.

Coordinates the development and refinement of government-wide public reporting documents including The Estimates Supplements, Public Accounts and Departmental Annual Reports.

Provides computer programming maintenance services for government-wide financial systems.

Coordinates the resolution of Provincial Auditor identified issues and concerns from a government-wide perspective.

Manages the external auditor appointment process for some Manitoba Crown Corporations.

EXPECTED RESULTS:

The provision of quarterly updates to the Financial Administration Manual including policy refinements.

The delivery of financial management training courses to the financial management community throughout government.

The preparation and distribution of policy discussion papers and reports on a comprehensive range of financial management topics.

REFERENCE NUMBER 2

SUB-APPROPRIATION 07-3B

FINANCIAL AND MANAGEMENT SYSTEMS

SALARIES	Adjusted Vote 1989-90 SY	$	Year Ending March 31, 1991 SY	$	
Managerial	1.00	57,100	1.00	59,200	
Professional/Technical	14.00	530,400	14.00	581,600	
Administrative Support	3.00	70,900	3.00	67,700	
	18.00	658,400	18.00	708,500	
Less Allowance for Staff Turnover	-	(10,000)	-	(10,000)	
Total Salaries	18.00	648,400	18.00	698,500	
Other Expenditures					
Transportation		2,000		2,000	
Communications		11,000		11,000	
Supplies and Services		39,000		62,500	
Other Operating		9,000		9,000	
Capital		8,500		8,500	
Total Other Expenditures		69,500		93,000	1.
TOTAL EXPENDITURES		717,900		791,500	

1. Increase represents addition costs associated with a general re-issue of the Financial Administration Manual.

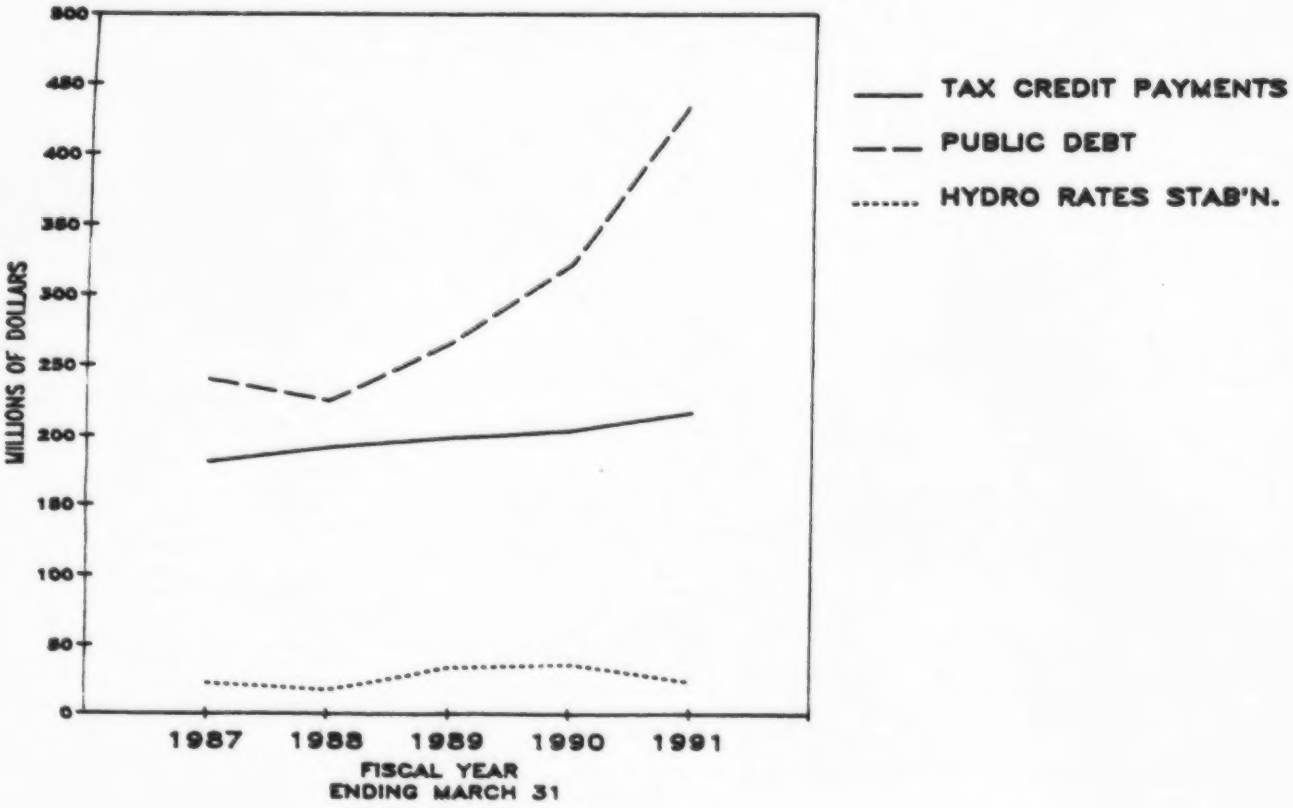
PART 3

HISTORICAL INFORMATION

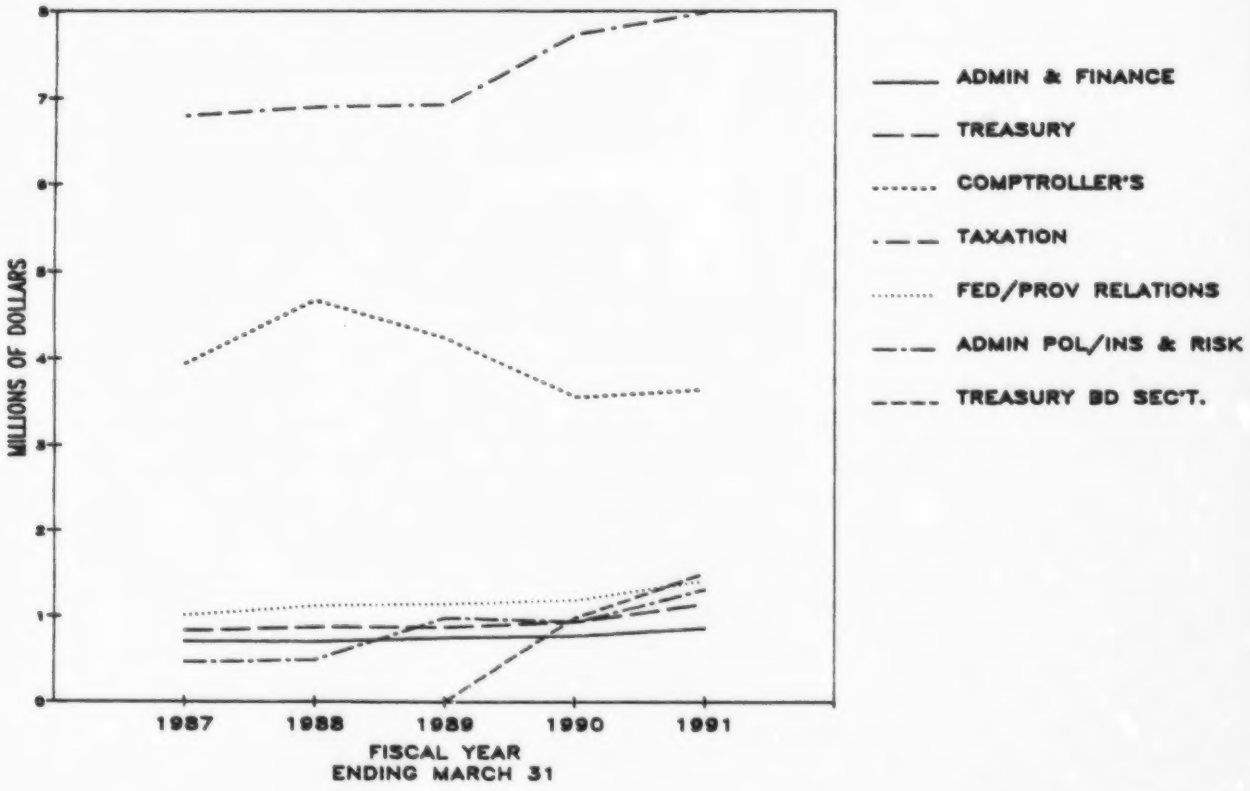
DEPARTMENT OF FINANCE
FIVE YEAR EXPENDITURE AND STAFFING SUMMARY BY APPROPRIATION ($000)
FOR YEARS ENDING MARCH 31, 1987 - MARCH 31, 1991

	ACTUAL EXPENDITURES						ADJUSTED VOTE		MAIN ESTIMATES	
	1986/87		1987/88		1988/89		1989/90		1990/91	
	SY	$	SY	$	SY	$	SY	$	SY	$
ADMINISTRATION AND FINANCE DIVISION	19.00	702.7	19.26	693.0	19.26	747.5	19.00	766.7	20.00	884.8
TREASURY DIVISION	17.00	826.6	18.00	873.7	20.00	873.3	20.00	934.4	21.00	1,151.4
COMPTROLLER'S DIVISION	126.00	3,941.6	131.00	4,669.8	125.00	4,249.9	104.00	3,554.4	103.00	3,681.2
TAXATION DIVISION	207.48	6,798.5	206.48	6,907.1	203.48	6,925.5	200.00	7,741.3	206.48	7,989.3
FEDERAL-PROVINCIAL RELATIONS AND RESEARCH DIVISION	27.00	1,005.5	26.26	1,125.8	27.26	1,150.1	28.26	1,203.3	31.26	1,423.7
ADMINISTRATIVE POLICY/ INSURANCE	7.00	459.4	5.00	484.1	6.00	977.9	7.00	927.5	7.00	1,315.2
TREASURY BOARD SECRETARIAT	-	-	-	-	-	-	27.00	980.5	40.00	1,514.8
TAX CREDIT PAYMENTS	-	180,820.6	-	191,799.8	-	198,658.1	-	204,000.0	-	217,100.0
PUBLIC DEBT (STATUTORY)	-	239,744.8	-	224,494.6	-	266,200.7	-	322,347.5	-	438,223.5
HYDRO RATES STABILIZATION (STATUTORY)	-	21,901.0	-	17,514.8	-	34,047.0	-	36,331.8	-	23,884.7
TOTAL	403.48	458,200.7	406.48	448,562.7	401.48	513,830.0	426.22	582,787.4	429.22	687,127.8

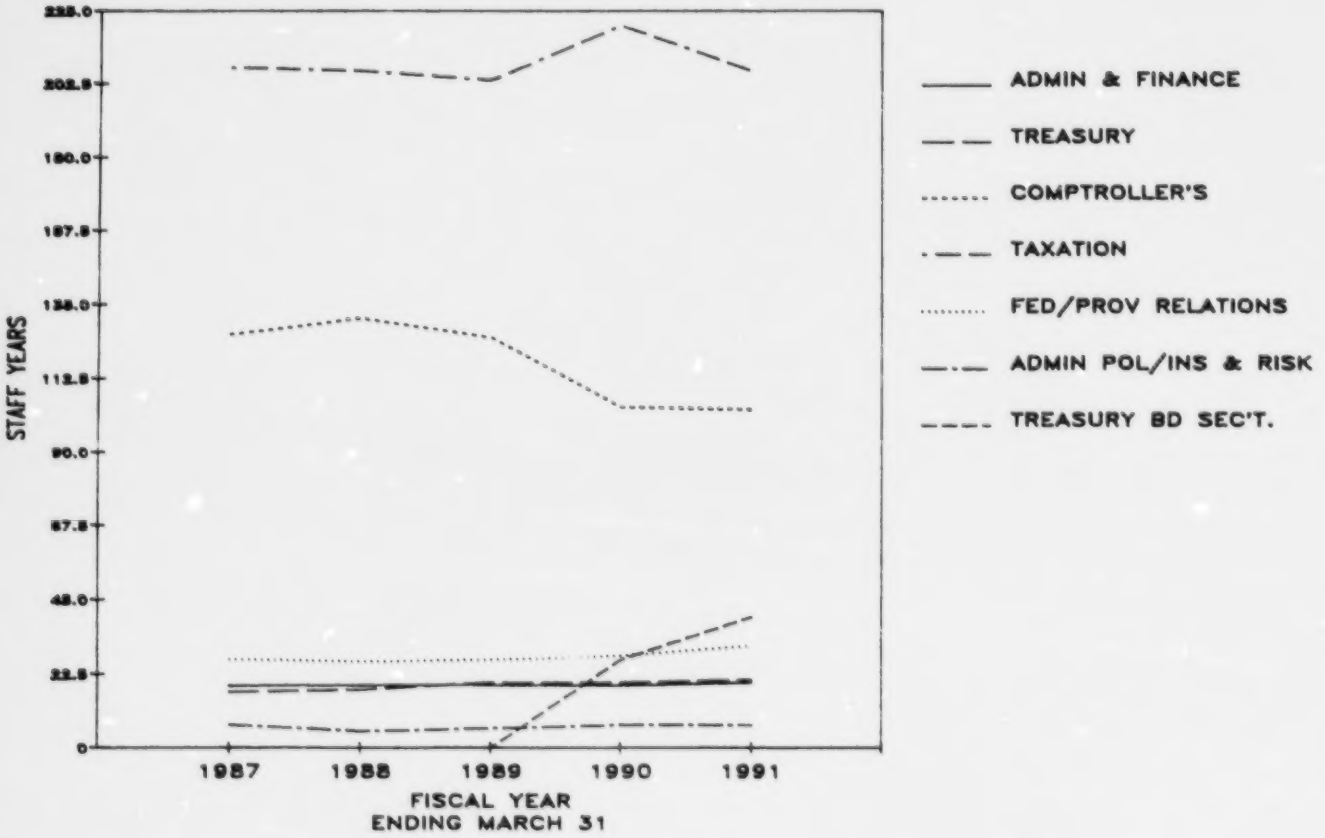
DEPARTMENT OF FINANCE
FIVE YEAR EXPENDITURE HISTORY
NON-OPERATING DIVISIONS



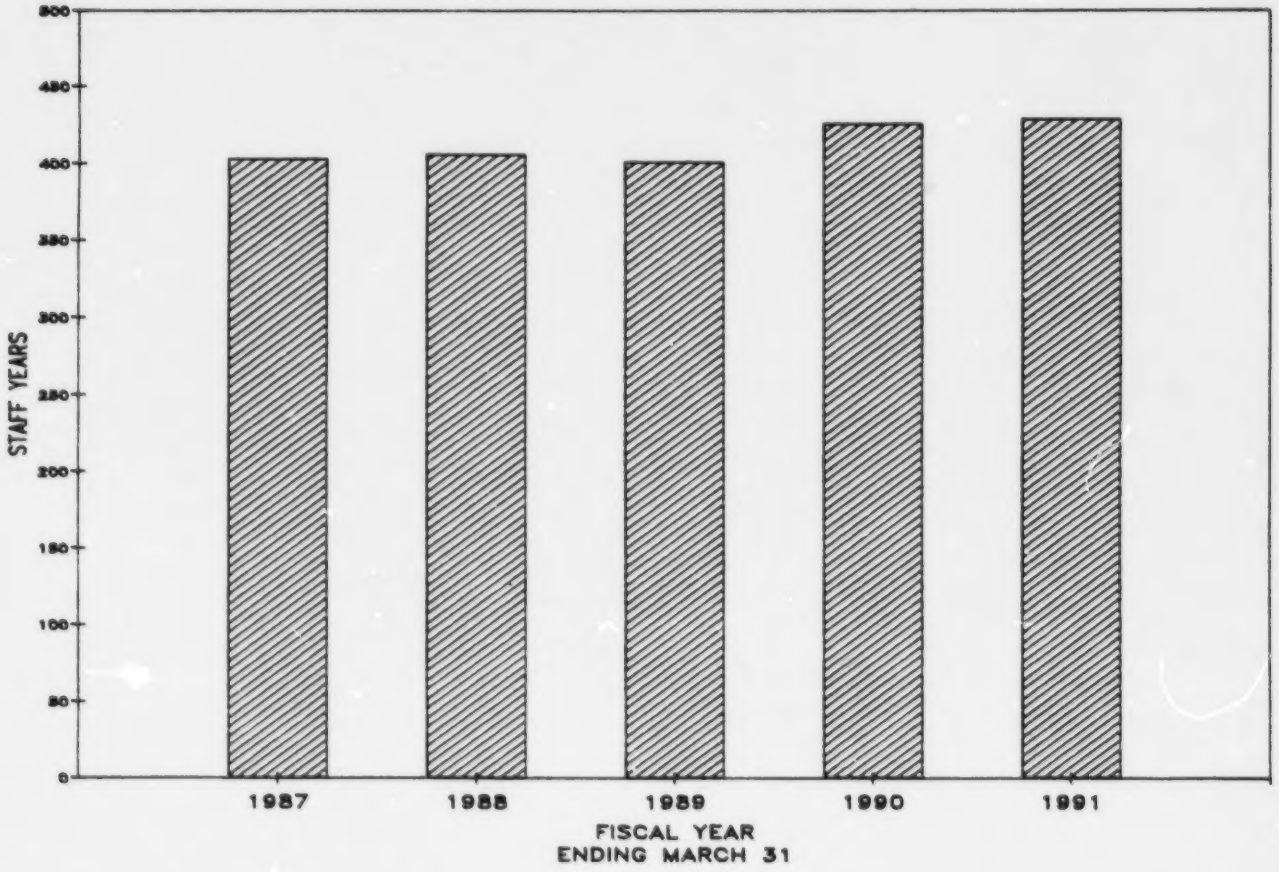
DEPARTMENT OF FINANCE
FIVE YEAR EXPENDITURE HISTORY
OPERATING DIVISIONS



DEPARTMENT OF FINANCE
FIVE YEAR STAFF HISTORY
OPERATING DIVISIONS



DEPARTMENT OF FINANCE
FIVE YEAR STAFF HISTORY



APPENDIX B

ILLUSTRATION OF ARTWORK FOR FRONT COVERS

Supplementary Information for Legislative Review

1990 - 1991 Departmental Expenditure Estimates

Manitoba
Finance

DEPARTMENTAL ESTIMATES SUPPLEMENT CHECKLIST

1. GENERAL

- Is the document financially (i.e. arithmetically) accurate? ____
- Are all Staff Years expressed to two decimal points? ____
- Are all Staff Years expressed in weeks of the year? ____
- Are all dollar amounts expressed in hundreds? ____
- Are all pages sequentially numbered? ____
- Is the document set up for double sided printing? ____
- Do all headings refer to the proper fiscal year? ____

2. PREFACE

A. Does the Preface indicate that:

- the document is a supplement? ____
- the contents are in three parts? ____

B. Is the Preface signed by the Minister? ____

C. Are all Main Appropriations identified and numbered? ____

3. INDEX

A. Are all three sections clearly identified? ____

B. Does the Index reconcile with the individual page numbers in the Supplement? ____

4. GLOSSARY

A. Has a glossary been included? ____

B. If there are new terms, have they been verified? ____

5. *DEPARTMENTAL OVERVIEW*

A. General Information:

- Is there a General Information Section? ____
- Does it include:
  - a Role and Mission Statement? ____
  - is the Role and Mission Statement appropriate? ____
  - an organization chart indicating the names of managers one level below the Deputy Minister, as well as an effective date? ____
  - a list of statutory responsibilities with a note indicating whether there have been changes in these responsibilities? ____

B. Expenditure Summary by Appropriation

- Add the totals in each column - do they agree to the total? ____
- Is there a Reconciliation Statement provided with the previous year's Estimates? ____

C. Expenditure Summary by Element

- Has the Salary Element been identified? ____
- Has the Operating Element been identified? ____
- Has the Grants/Other Element been identified? ____
- Add the totals in each column - do they agree to the total? ____

D. Staff Year Summary by Appropriation

- Are all departmental appropriations listed? ____
- Are all departmental sub-appropriations listed? ____

- Add the Staff Years:
  - for each appropriation - do they agree to the total? ____
  - by appropriation - do they agree to the totals for the department? ____
- Add the Salaries:
  - for each appropriation - do they agree to the total? ____
  - by appropriation - do they agree to the totals for the department? ____
- Is there a spot reserved for a Resolution Number for each Appropriation? ____

6. *DETAILED FINANCIAL INFORMATION*

A. Appropriation Level

- Is there a spot reserved for a Resolution Number? ____
- Is there a narrative description of the appropriation? ____
- Are the sub-appropriations listed? ____
- Add the figures for the sub-appropriations - do they agree to the total? ____
- Do the totals reconcile to the "Expenditure Summary by Appropriation" listed in the departmental overview? ____
- Is there a Reference Number for each sub-appropriation? ____
- Is there a number for each sub-appropriation? ____

B. Sub-Appropriation Level

Program Information:

- Is the sub-appropriation number listed? ____
- Is the Reference Number listed? ____
- Is the subtitle listed? ____

- Has an "Objective" been identified for each sub-appropriation? ____

- Do the "Objectives" identified for each sub-appropriation tie in with those identified for the appropriation? ____

- Is there a list of "Activities identified for each sub-appropriation? ____

- Have "Expected Results" been identified for each sub-appropriation? ____

Financial Information:

1. Personal Data:

    - Are all the staff categories outlined in the Guidelines used? ____

    - Add the Staff Years - do they agree to the total? ____

    - Add the Salaries - do they agree to the total? ____

    - Are all changes in Staff Years footnoted and explained sufficiently? ____

2. Other Expenditures:

    - Are other expenditures listed at the Summary Object Code level? ____

    - Are those listed at the Component Level justifiable/reasonable? ____

    - Are all the variances footnoted and explained sufficiently? ____

    - Are all variance footnotes at the "Total" line? ____

7. HISTORICAL INFORMATION

A. General

- Are three years of historical data provided (1986 - 1989)? ____

- Is the Adjusted Vote Year data provided (1989-90)? ____

- Is the Main Estimates Year data provided (1990-91)? ____

B. Main Estimates Year

- Do the appropriations listed reconcile to the "Expenditure Summary by Appropriation" listed in the departmental overview? ____

- Add the figures - do they agree to the total? ____

- Do the Staff Years listed reconcile to the "Staff Year Summary by Appropriation" listed in the departmental overview? ____

- Add the Staff Years - do they agree to the total? ____

C. Other Years

- Add the figures - do they agree to the total? ____

- Add the Staff Years - do they agree to the total? ____

- Have any transfers/changes in or out of the department been reflected in the historical figures? ____

- Have these transfers/changes been footnoted and explained sufficiently? ____

D. Graphics

- Do the levels indicated tie in with the data provided? ____

- Are the graphics of an acceptable quality? ____

- Do the graphics meet a minimum standard of clarity and readability? ____